

July 1, 2002



Defense Infrastructure

General and Flag Officer Quarters
at Pearl Harbor, Hawaii
(D-2002-125)

Department of Defense
Office of the Inspector General

Quality

Integrity

Accountability

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Acronyms

GFOQ	General and Flag Officer Quarters
IG DoD	Inspector General of the Department of Defense
M&R	Maintenance and Repair
NAVFAC	Naval Facilities Engineering Command



INSPECTOR GENERAL
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July 1, 2002

MEMORANDUM FOR NAVAL INSPECTOR GENERAL

SUBJECT: Report on General and Flag Officer Quarters at Pearl Harbor, Hawaii (Report No. D-2002-125)

We are providing this report for review and comment. This report is one in a series about general and flag officer quarters maintenance and repair costs. The Assistant Secretary of the Navy (Financial Management and Comptroller) did not respond to the draft report.

This report identifies potential violations of the Antideficiency Act. In accordance with DoD Regulation 7000.14R, "DoD Financial Management Regulation," volume 14, chapter 3.C., action to review the potential violation must be initiated within 10 days. Further, DoD Directive 7650.3 requires that all recommendations be resolved promptly. All recommendations remain unresolved. Therefore, we request that the Assistant Secretary of the Navy (Financial Management and Comptroller) provide comments on whether the review of the potential violation was initiated and the recommendations by July 31, 2002. If possible, please provide management comments in electronic format (Adobe Acrobat file only). Send electronic transmission to the e-mail addresses cited in the last paragraph of this memorandum. Copies of the management comments must contain the actual signature of the authorizing official. We cannot accept the / Signed / symbol in place of the actual signature.

We appreciate the courtesies extended to the staff. Questions should be directed to Mr. Stephen T. Hampton at (703) 604-9243 (DSN 664-9243) (shampton@dodig.osd.mil) or Mr. Robert K. West at (703) 604-9202 (DSN 664-9202) (rwest@dodig.osd.mil). See Appendix D for the report distribution. The team members are listed inside the back cover.

David K. Steensma
Acting Assistant Inspector General
for Auditing

Office of the Inspector General of the Department of Defense

Report No. D-2002-125

(Project No. D1999CG-0085.004)

July 1, 2002

General and Flag Officer Quarters at Pearl Harbor, Hawaii

Executive Summary

Who Should Read This Report and Why? This report should be read by DoD housing and accounting officials responsible for the classification, recording, and reporting of maintenance and repair costs associated with family housing. Proper classification and recording is critical for accurate financial statements, and for reporting general and flag officer quarters (GFOQ) costs to Congress.

Background. This report is one in a series about GFOQ maintenance and repair costs. According to a Naval Facilities Engineering Command official, the Navy maintained 161 GFOQs in FY 2000, with reported maintenance and repair costs of \$8,797,600. We reviewed 17 GFOQs at Pearl Harbor, Hawaii, with budgeted maintenance and repair costs of \$1,247,300, to determine whether the Navy had properly classified interior shutter costs as maintenance and repair. The Military Construction Appropriations Act, 2000, section 128, allows GFOQ maintenance and repair costs up to \$25,000 annually without prior congressional notification. However, when notification of proposed spending in excess of \$25,000 was accomplished through the Service budget submissions, congressional practice has allowed actual maintenance and repair costs for a particular unit to exceed the approved amount by \$5,000 before requiring additional notification.

Results. Navy family housing officials at Pearl Harbor improperly classified shutter purchases, costing \$36,378 for seven GFOQs, as furnishings instead of maintenance and repair in FY 2000. As a result, Navy accounting for FY 2000 GFOQ costs was understated by at least \$36,378, Antideficiency Act violations of \$11,554 may have occurred, congressional oversight of improvement projects exceeding \$3,000 was circumvented, and Navy officials made changes to historic quarters without seeking the concurrence of the state historic preservation office. Corrective action includes implementation of existing guidance, an Antideficiency Act investigation, Congressional notification of both corrected GFOQ cost reports and improvement spending, and coordination with the Hawaii state historic preservation office. (See the Finding section for detailed recommendations.)

Management Comments. The draft report was issued April 26, 2002. We did not receive management comments on the draft report. We request that the Assistant Secretary of the Navy (Financial Management and Comptroller) provide comments on this final report by July 31, 2002.

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Background

According to a Naval Facilities Engineering Command (NAVFAC) official, the Navy maintained 161 general and flag officer quarters (GFOQs) in FY 2000, with reported maintenance and repair (M&R) costs of \$8,797,600. NAVFAC is responsible for administering the Navy family housing program to include providing family housing policy and guidance. The Navy family housing offices are responsible for managing GFOQ operations. We reviewed 17 GFOQs located at Pearl Harbor, Hawaii, with total budgeted M&R costs of \$1,247,300. Our initial examination of cost documentation for the 17 GFOQs indicated that the Navy continued to improperly classify interior shutters as furnishings instead of M&R. Therefore, we limited the scope of our review to the seven GFOQs where interior shutter costs were purchased and classified as furnishings. Criteria for managing Navy GFOQs is discussed in Appendix C.

Objectives

The overall audit objective was to determine the adequacy of management controls over the review and authorization process of GFOQ costs. Specifically, this report focuses on annual operations and maintenance costs for the seven GFOQs where the Navy incurred interior shutter costs at Pearl Harbor, Hawaii. See Appendix A for a discussion of the scope and methodology, and Appendix B for prior coverage.

Classification of Interior Shutters Costs for General and Flag Officer Quarters

Navy family housing officials at Pearl Harbor improperly classified interior shutters for seven GFOQs costing \$36,378, as furnishings instead of M&R in FY 2000. This condition occurred because NAVFAC officials did not comply with existing family housing guidance concerning the classification of furnishings and M&R costs. As a result, the Navy accounting for GFOQ costs at Pearl Harbor in FY 2000 was understated by at least \$36,378. Also, Antideficiency Act violations of \$11,554 may have occurred because the Navy exceeded the statutory limitation on annual M&R costs for four of the seven GFOQs. Additionally, improper classifications resulted in failure to comply with congressional oversight requirements for three improvement projects in excess of \$3,000, and failure to coordinate the seven interior shutter projects with the state historic preservation office as required.

Classification of Interior Shutters

The Navy family housing officials at Pearl Harbor improperly classified shutter purchases for seven GFOQs as furnishings instead of M&R in FY 2000. The following table shows the seven quarters affected by improper classification of interior shutter costs by the Navy. Included are four GFOQs where M&R costs, after our adjustments, exceeded the statutory limitation in FY 2000 and resulted in potential Antideficiency Act violations. The table also shows the three quarters where improvements in excess of \$3,000 were performed without prior congressional notification.

M&R Costs Including Interior Shutters						
<u>GFOQ</u>	<u>M&R Authorized</u>	<u>Reported M&R</u>	<u>Interior Shutters Cost</u>	<u>Audit Identified M&R</u>	<u>M&R in Excess of Limitation</u>	<u>Potential ADA¹ Violation</u>
A Hale Alii	\$25,000	\$24,979	\$850	\$25,829	\$829	YES
201 Marine Barracks	42,000	40,768	14,000	54,768	7,768 ²	YES
27 Makalapa	42,000	38,637	2,350	40,987	0	NO
28 Makalapa	25,000	18,744	1,660	20,404	0	NO
29 Makalapa	25,000	18,339	9,599	27,938	2,938	YES
31 Makalapa	303,000	302,450	5,569	308,019	19 ²	YES
33 Makalapa	25,000	11,302	2,350	13,652	0	NO
Totals			\$36,378		\$11,554	

¹ Antideficiency Act.

² Congress approved budgets greater than \$25,000 for these properties for these years. The housing office was permitted to exceed the approved amount by no more than \$5,000 before additional notification and approval by Congress was required.

Compliance With Family Housing Guidance

NAVFAC officials did not comply with existing family housing guidance concerning the classification of furnishings and M&R costs.

Existing DoD and Services' Guidance. DoD, Army, Navy, and Marine Corps guidance generally classifies an item as a furnishing if the item is movable, and classifies the item as M&R if the item is attached to the housing unit. Although the guidance does not specifically mention shutters, the guidance makes the distinction between furnishings and M&R based on manner of attachment. The Navy Facility Assets Data Base guidance depicts shutters as part of a building structure, which is consistent with classification as M&R. Army officials stated that they would classify interior shutters as M&R. Air Force guidance specifically classifies all shutters as M&R.

Because the Chief Financial Officer of DoD is responsible for developing and implementing DoD-wide financial management systems and overseeing financial management activities, we contacted officials in the Military Construction Directorate, Office of the Under Secretary of Defense (Comptroller) to determine the proper classification of interior shutters. Directorate officials stated that the interior shutters should be considered part of the housing unit and should not have been classified as furnishings. The officials emphasized the need for consistency among the Services in reporting M&R for GFOQs.

NAVFAC Opinion. NAVFAC counsel stated that interior shutters should be treated the same as draperies, curtains, and carpets. However, the NAVFAC counsel's statement was not consistent with existing DoD and Navy guidance. Although the guidance defines draperies and curtains as furnishings, it makes a distinction concerning carpets based on the method of installation or attachment.

Area rugs are classified as furnishings because they are moveable, while wall-to-wall carpeting is attached to the floor and is classified as M&R. The NAVFAC counsel comparison of interior shutters to draperies and curtains is tenuous because interior shutters are permanently attached to the housing unit while draperies and curtains are not. Further, the installation of interior shutters is fundamentally the same as interior doors because nails, hinges, and screws are used to secure both to the building. The interior shutters in question were made from polymer, which was inconsistent with the state historic preservation office's requirements, and custom cut, then nailed or screwed to the window molding, caulked, and painted. The following picture illustrates the interior shutters installed in GFOQs at Pearl Harbor, Hawaii.



Impacts of GFOQ Cost Classification Errors

The Navy accounting for GFOQ costs at Pearl Harbor in FY 2000 was understated by at least \$36,378. Also, Antideficiency Act violations may have occurred because the Navy exceeded the statutory limitation by \$11,554 on annual M&R costs for four of the seven GFOQs. Additionally, improper classifications resulted in failure to comply with congressional oversight requirements for three improvement projects in excess of \$3,000 and failure to coordinate the seven interior shutter projects with the state historic preservation office as required.

Reliability of GFOQ Costs at Pearl Harbor. The improper classification of interior shutters resulted in Navy accounting for FY 2000 GFOQ M&R costs for seven GFOQs located at Pearl Harbor to be understated by at least \$36,378. Congress requires the Under Secretary of Defense (Comptroller) to annually report all M&R costs for each individual GFOQ to the appropriation committees.

Because Navy housing officials improperly charged interior shutter costs to furnishings, the Navy reports on GFOQ costs for Pearl Harbor understated M&R costs by at least \$36,378.

Annual M&R Limitation Exceeded. Because the Navy did not properly classify the shutter costs as M&R, the FY 2000 statutory limitation on annual M&R costs for four GFOQs at Pearl Harbor was exceeded and, therefore, may have resulted in violations of the Antideficiency Act (section 1341, title 31, United States Code). Accordingly, the Assistant Secretary of the Navy (Financial Management and Comptroller) should investigate the FY 2000 M&R costs for the four quarters at Pearl Harbor for potential Antideficiency Act violations and fix responsibility. If violations occurred, the Assistant Secretary should comply with the reporting requirements in DoD Directive 7200.1, “Administrative Control of Appropriations,” May 4, 1995, and DoD 7000.14-R, volume 14, “Administrative Control of Funds and Antideficiency Act Violations,” March 2001. The Assistant Secretary should also verify that the GFOQ costs have been corrected for FY 2000, and the revised costs are reported to the Congress.

Congressional Oversight of Improvement Projects. The Navy decision to classify interior shutter costs as furnishings circumvented congressional oversight of improvement projects exceeding \$3,000. Three of the seven shutter purchases shown in the table exceeded \$3,000. According to OPNAVINST 11101.19E, improvements in excess of \$3,000 require prior congressional notification and approval. Classification of these three shutter purchases as furnishings by the Navy circumvented the requirement for congressional notification and approval. The Assistant Secretary of the Navy (Financial Management and Comptroller) should verify that the appropriate congressional notifications of improvements are made.

Coordination With State Historic Preservation Office. The Navy did not coordinate the installation of interior shutters in Hawaii with the state historic preservation office for all seven GFOQs as required by the National Historic Preservation Act of 1966. The act requires that the character of historic properties, including windows and window frames, be retained and preserved. A Navy official contended that interior shutters were furnishings and did not require coordination with the state historic preservation office. However, the state historic preservation official disagreed, stating that interior shutters were not furnishings, but instead were part of the building, and coordination was required. The preservation official said interior shutters were probably not period appropriate and that a more appropriate alternative should have been considered. The official also emphasized that coordination with the state historic preservation office was not optional. Remedies available to the preservation office include ordering the removal of the interior shutters.

Recommendations

We recommend that the Assistant Secretary of the Navy (Financial Management and Comptroller):

1. Initiate actions to investigate potential Antideficiency Act violations at the following general and flag officer quarters located at Naval Base Pearl Harbor, Hawaii for FY 2000 maintenance and repair costs:

A Hale Alii,
201 Marine Barracks,
29 Makalapa, and
31 Makalapa.

2. Verify that general and flag officer quarters costs listed in this report have been corrected for FY 2000, and update congressional reporting of general and flag officer quarters cost to disclose accounting error corrections and spending for improvements.

3. Direct the Commander, Naval Facilities Engineering Command to implement the existing guidance by classifying items attached to the housing unit as maintenance and repair.

4. Direct that current and future installations of interior shutters in quarters that are on, or eligible for, the listing in the register of historic properties be coordinated with state historic preservation officers.

Management Comments Required

The Assistant Secretary of the Navy (Financial Management and Comptroller) did not comment on a draft of this report. We request that the Assistant Secretary of the Navy (Financial Management and Comptroller) provide comments on the final report.

Appendix A. Scope and Methodology

Scope

Work Performed. We conducted the audit of management controls over the review and authorization process for GFOQ costs as a followup to our previous four audits on GFOQs. For a listing of prior reports, see Appendix B. We reviewed 17 GFOQs with budgeted M&R costs of \$1,247,300. We reviewed the detailed quarterly cost reports for all 17 GFOQs to determine whether the Navy had properly classified all of the interior shutter costs as M&R.

Limitations to Scope. Upon initial examination of FY 2000 cost documentation for the 17 GFOQs at Pearl Harbor, we determined that the Navy was still improperly classifying interior shutters as furnishings. In IG DoD Report No. D-2001-027, “Navy Management Controls Over General and Flag Officer Quarters Costs,” December 26, 2000, the Navy never objected to the classification of shutters as M&R and concurred with the finding and recommendations in the report. As a result of the continuing misclassification of interior shutters by the Navy, we limited the scope of our review to the seven GFOQs with reported M&R costs of \$455,240 where interior shutters were purchased and improperly classified as furnishings. The limited scope of our review did not include enough of the housing office operations to perform an evaluation of the management control program.

General Accounting Office High-Risk Area. The General Accounting Office has identified several high-risk areas in the DoD. This report provides coverage of the DoD Infrastructure and Financial Management high-risk areas.

Methodology

Use of Computer-Processed Data. To achieve the audit objectives, we obtained and reviewed computer-processed data for interior shutters costs contained in Microsoft Word reports generated by the family housing office at Pearl Harbor. The family housing office used the data from these reports to annually report all M&R costs for each individual GFOQ to Congress. Our previous review of Navy accounting for GFOQ costs showed discrepancies that cast doubt on the validity of data. We reconfirmed the interior shutter costs through officials of the Navy internal review office in Hawaii, but did not conduct a thorough examination of all interior shutter records because the Navy had not fully implemented the recommendations of the prior audit. Nonetheless, we relied on this data and believe that the opinions, conclusions, and recommendations in this report are valid.

Universe and Sample. To achieve the audit objectives, we judgmentally selected Pearl Harbor, Hawaii. We selected Pearl Harbor because it had a large quantity of GFOQs compared to other Navy installations. Further, the total M&R costs for the GFOQs at Pearl Harbor represented approximately one-seventh of the overall Navy GFOQ M&R costs for FY 2000.

Contacts During the Audit. We visited or contacted individuals and organizations within DoD and the state historic preservation office in Hawaii. Further details are available upon request.

Audit Dates and Standards. We performed this audit from November 2000 through May 2001, and then suspended work due to other higher priority projects. We resumed and completed field work in February 2002. Our work was performed in accordance with generally accepted government auditing standards except for the scope limitation discussed above.

Appendix B. Prior Coverage

During the past 5 years, the Inspector General of the Department of Defense, the Naval Inspector General, the Naval Audit Service, and the Air Force Audit Agency each issued reports that discussed GFOQs.

Inspector General of the Department of Defense (IG DoD)

IG DoD Report No. D-2002-048, “General and Flag Officer Quarters at Fort Shafter, Hawaii; and Fort McPherson, Georgia,” February 12, 2002

IG DoD Report No. D-2002-020, “General Officer Quarters at Kaneohe Bay, Hawaii; Camp Pendleton, California; and Albany Georgia,” December 5, 2001

IG DoD Report No. D-2001-027, “Navy Management Controls Over General and Flag Officer Quarters Costs,” December 26, 2000

IG DoD Report No. D-2000-071, “Maintenance and Repair of DoD General and Flag Officer Quarters,” January 27, 2000

Navy

Office of the Naval Inspector General, Report of Investigation, “Senior Official Case 990441; Alleged Misuse of Operating Funds for Maintenance and Repair of Flag Officer Quarters,” October 27, 1999 (For Official Use Only)

Naval Audit Service Report No. 011-99, “Management of Family Housing Operations and Maintenance Resources,” December 4, 1998 (For Official Use Only)

Air Force

Air Force Audit Agency, Audit Report 99052030, “United States Air Force Academy General Officer Quarters,” October 26, 1999

Appendix C. Criteria for Navy General and Flag Officer Quarters Housing Management

Section 1341, Title 31, United States Code. “Limitations on Expending and Obligating Amounts,” prescribes that an officer or employee of the U.S. Government not make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation.

Military Construction Appropriations Act, 2000, Section 128. The act (Public Law 106-52) specifically requires that M&R costs not exceed \$25,000 per GFOQ annually without prior congressional notification.

National Historic Preservation Act of 1966. This act (section 470f, title 16, United States Code) creates a list of properties and provides guidelines for preservation, rehabilitation, restoration, and reconstruction. Specifically, section 106 of the act requires that a Federal agency involved in a proposed project or activity is responsible for initiating and completing the review process. The agency must confer with state historic preservation officers when planning to make changes to distinctive materials, features, finishes, and construction techniques or examples of craftsmanship that characterize a property. The act treats a property that is eligible to be placed on the list of historic properties the same as a property actually on the list of historic properties. To be eligible, a property generally must be 50 years old or older. All of the GFOQs located at Pearl Harbor are either eligible or already on the list of historic properties.

DoD Directive 4710.1. “Archeological and Historic Resources Management,” June 21, 1984, provides policy regarding procedures and responsibilities for the management of archeological and historic resources under DoD control. Specifically, this policy states that DoD Components shall use historic properties whenever available and economical. The policy requires each DoD installation to maintain a historic preservation plan for identification, evaluation, and protection for historic properties in consonance with other Federal, state, and local historic preservation programs. DoD Components also need to provide the disposal plans to the state historic preservation officer for review before disposing of significant historic properties that exceed DoD needs.

DoD 7000.14-R. “Financial Management Regulation,” volume 6, chapter 9, “Reporting Policy and Procedures,” provides guidance for establishing and maintaining uniform budget program accounts for the accumulation of obligations incurred for the family housing operations and maintenance program. The Regulation defines the basic scope and content of which costs should be accumulated in the furnishings account. Furnishings costs include initial acquisition, maintenance, repair, and replacement of furnishings, furniture, and movable household equipment.

DoD 4165.63-M. “DoD Housing Management,” September 1993, requires that the maintenance, improvement, or rehabilitation of family housing quarters on the

National Register of Historic Places or under review for such listing shall comply with DoD Directive 4710.1. Further, consultation with the state historic preservation officer is required before alteration of these structures, including demolition.

OPNAVINST 11101.19E. “Management of Flag and General Officer Quarters,” August 7, 1996, provides policy regarding the management of public quarters assigned to general and flag officers. Specifically, this instruction outlines annual cost limitations on GFOQ M&R and improvements (including alterations and additions) at \$25,000 and \$3,000, respectively. Congressional notification and approval is needed for M&R greater than \$25,000 or improvements greater than \$3,000. The housing office can exceed an approved amount greater than \$25,000 by no more than \$5,000, if emergent or safety-related requirements are encountered, before additional notification and approval is required.

Naval Facilities Engineering Command P-930. “Navy Family Housing Manual,” July 1999, provides guidance on the organization, management, programming, acquisition, and staffing of Navy family housing. The manual contains specific guidance on the classification of furnishings, M&R, and improvements as they relate to Navy family housing. This guidance does not specifically address the classification of interior shutters. However, the guidance does distinguish the classification of an item as furnishings or M&R based on a determination of whether the item is movable or permanently installed. Movable items are considered furnishings while permanently installed items are considered M&R.

NAVSO P-1000-3. Navy Comptroller Manual, volume 3, “Appropriation Cost and Property Accounting (Field),” January 1997, provides a uniform system of recording and reporting of costs for the operation and maintenance of family housing. Similar to the P-930, the Comptroller Manual defines furnishings as movable items that are not part of the dwelling unit. Further, the guidance for the Navy Facility Assets Data Base found in the Comptroller Manual prescribes that interior shutters are to be accounted for as part of the building (dwelling unit) and, therefore, should not be classified as furnishings.

Appendix D. Report Distribution

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